



STATE OF CONNECTICUT
TEACHERS' RETIREMENT BOARD
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CTRB Membership & Eligibility Requirements for Substitute Teachers

A substitute teacher is eligible for membership in the Connecticut Teachers' Retirement System if he/she is employed as a permanent substitute teacher for the full school year.

In order to qualify for membership as a permanent substitute teacher **ALL** three of the following conditions must be met:

1. Employment as a substitute teacher must begin on the first working day of the school year.
2. The individual is expected to work the full school year.
3. The individual completes the full school year.

If you hire a teacher as a permanent substitute with the expectation that he/she will work the full school year, you will be expected to initiate mandatory retirement contributions.

Please note that the mere fact that a substitute teacher was initially paid on a per diem basis but is later paid under the teacher salary schedule under the terms of the collective bargaining agreement does not, by itself, qualify a substitute teacher for CTRB membership.

The determination of whether an individual is classified as a substitute teacher must be made by the Local School District employing such member. If a contract is issued and the employer no longer considers the individual to be serving as a substitute but rather as a regular teacher, membership will be mandatory under the same rules as regular membership.

If the teacher who was absent returns to service or if the substitute teacher leaves prior to the end of the school year, contact CTRB for further instructions.

Although service as a substitute teacher other than as a permanent substitute teacher is not eligible for CTRB membership or credit, such service may be purchasable as additional credited service, provided the teacher has established membership in CTRB.

Substitute Teachers NOT Eligible for CTRB Membership - Examples

- Marion Smith is hired on September 12 as a substitute teacher when the first working day of the school year was September 3. No mandatory contributions are due to CTRB.
- Michael Gold is hired on the first working day of the school year as a permanent substitute for the full school year. Michael fails to complete the full school year. The Local School District must contact CTRB for further instructions.
- Lynn Anderson is hired on the first working day of the school year as a per diem substitute and completes her assignment on March 15. No mandatory contributions are due to CTRB.

Substitute Teachers Eligible for CTRB Membership - Examples

- Paula Anderson is hired as a permanent substitute on the first working day of the school year under an annual salary agreement (\$30,000) for the full school year. She works the entire school year and completes her assignment. The Local School District is to remit CTRB mandatory contributions on the contracted salary of \$30,000.
- John Jones is hired on the first working day of the school year as a per diem substitute (\$100 daily) to fill a temporary vacancy for a teacher on leave. The teacher on leave was expected to return to service prior to the close of the school year but she notifies the Local School District on October 24 that she will not return to service. Since John started his substitute service on the first working day of the school year and will now complete the entire school year, he will be considered a permanent substitute teacher. The Local School District is to remit CTRB mandatory contributions by converting the daily rate to an annual salary rate as follows:

Daily rate X Number of school days in school year = Annual Salary Rate (ASR)
\$100.00 x 184 days = \$18,400.00 ASR per diem rate (Sept. – October)
\$30,000.00 ASR regular contract (November – June)

ASR = 2 mos. @ \$18,400.00 = \$ 3,680
ASR = 8 mos. @ \$30,000.00 = \$24,000
ASR Total 10 mos. \$27,680

The Local School District can initiate the retirement contributions in November to cover the full school year. The mandatory contributions for the full school year will be \$27,680. X 7.25% = \$2,006.80. The monthly deductions from November through June will be \$250.85 (\$2,006.80 / 8 mos.) and the total credited service posted on the member's account for the school year will be 10 months.

Please feel free to contact this office if you need assistance in determining membership eligibility for a substitute teacher in your employ.